



WEB COPY



W.P.(MD)Nos.16573 to 16575 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.16573 to 16575 of 2023

and

W.M.P.(MD)Nos.13843, 13847 and 13848 of 2023

W.P.(MD)No.16573 of 2023:

M/s.Anees Plastic Industries,
represented by its Propreitor Mohamed Yasin,
S1/16-A SIDCO Industrial Estate,
Thuvakudi, Trichy-620 015.

... Petitioner

vs.

The State Tax Officer,
Tiruverumbur Circle,
Trichy.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the respondent in GSTIN:



WEB COPY



W.P.(MD)Nos.16573 to 16575 of 2023

33AEWPM6460L1ZT/2018-19, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for the year 2018-19 under TNGST Act 2017 and to quash the same and to direct the respondent to afford personal hearing and cross-examination with the suppliers and transporters and also to provide the copies of the relied upon documents by the respondent.

W.P.(MD)No.16574 of 2023:

M/s.Anees Plastic Industries,
represented by its Propreitor Mohamed Yasin,
S1/16-A SIDCO Industrial Estate,
Thuvakudi, Trichy-620 015.

... Petitioner

vs.

The State Tax Officer,
Tiruverumbur Circle,
Trichy.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the respondent in GSTIN: 33AEWPM6460L1ZT/2019-20, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for the year 2019-20 under TNGST Act 2017 and to



WEB COPY



W.P.(MD)Nos.16573 to 16575 of 2023

quash the same and to direct the respondent to afford personal hearing and cross-examination with the suppliers and transporters and also to provide the copies of the relied upon documents by the respondent.

W.P.(MD)No.16575 of 2023:

M/s.Anees Plastic Industries,
represented by its Propreitor Mohamed Yasin,
S1/16-A SIDCO Industrial Estate,
Thuvakudi, Trichy-620 015.

... Petitioner

vs.

The State Tax Officer,
Tiruverumbur Circle,
Trichy.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records of the impugned proceedings of the respondent in GSTIN: 33AEWPM6460L1ZT/2020-21, dated 14.11.2022 and Form DRC-07, dated 15.11.2022, for the year 2020-21 under TNGST Act 2017 and to quash the same and to direct the respondent to afford personal hearing and cross-examination with the suppliers and transporters and also to



WEB COPY



W.P.(MD)Nos.16573 to 16575 of 2023

provide the copies of the relied upon documents by the respondent.

In all cases:

For Petitioner : Mr.S.Raveekumar
For Respondent : Mr.A.K.Manikkam
Special Government Pleader

COMMON ORDER

These writ petitions are filed challenging the assessment orders passed by the respondent.

2.The contention of the petitioner is that the assessment order is passed without granting any personal hearing for which he relies on that portion of the order wherein it says the respondents have taken the reply into consideration. However, it is stated that his reply is filed without any evidence showing the movement of goods. The order is not



W.P.(MD)Nos.16573 to 16575 of 2023

WEB COPY

indicating whether personal hearing was granted.

3. On perusal of the records, it is seen that the respondents have not granted any personal hearing to the petitioner. Therefore, this Court is convinced that this order is passed without granting personal hearing and it is violative of principles of natural justice. Hence, the impugned orders are set aside. The respondent is directed to grant sufficient opportunity to the petitioner and grant personal hearing. The petitioner is directed to submit all the relevant documents which he relies on, thereafter, the respondent shall pass orders in accordance with law. The said exercise shall be completed within a period of three months from the date of receipt of a copy of this order.



WEB COPY



W.P.(MD)Nos.16573 to 16575 of 2023

4.With the above said observation, the writ petitions are allowed.

No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

17.07.2023

Internet : Yes

NCC : Yes / No

Tmg

To

The State Tax Officer,
Tiruverumbur Circle,
Trichy.



WEB COPY



W.P.(MD)Nos.16573 to 16575 of 2023

S.SRIMATHY, J

Tmg

W.P.(MD)Nos.16573 to 16575 of 2023

17.07.2023